



Coventry City Council

Public report

Report to

Audit and Procurement Committee

23rd June 2025

Name of Cabinet Member:

Cabinet Member for Policy and Leadership – Councillor G Duggins

Director approving submission of the report:

Director of Finance and Resources (Section 151 Officer)

Ward(s) affected:

City Wide

Title:

Internal Audit Annual Report 2024-25

Is this a key decision?

No

Executive summary:

This report to the Audit and Procurement Committee has two purposes:

- To summarise the Council's Internal Audit activity for the period April 2024 to March 2025 against the agreed Audit Plan for 2024-25 and the Public Sector Internal Audit Standards.
- To provide the Audit and Procurement Committee with the Chief Internal Auditor's opinion on the overall adequacy and effectiveness of Coventry City Council's risk management, internal control, and governance arrangements for the financial year 2024-25 (as documented in section 2.4 of this report).

Recommendations:

Audit and Procurement Committee is recommended to note and consider:

1. The performance of Internal Audit against the Audit Plan for 2024-25.

2. The results of the Quality Assurance and Improvement Programme and the Chief Internal Auditor's statement on conformance with the Public Sector Internal Audit Standards.
3. The summary findings of key audit reviews (attached at Appendix Two to the report) that have not already been reported to Audit and Procurement Committee during municipal year 2024-25 and which are relevant to the opinion on the overall adequacy and effectiveness of Coventry City Council's internal control environment.
4. The opinion of the Chief Internal Auditor on the overall adequacy and effectiveness of Coventry City Council's risk management, internal control, and governance arrangements.

List of Appendices included:

Appendix One - Audits completed in 2024-25

Appendix Two - Summary findings from key audit reports

Background papers:

None

Other useful documents:

Internal Audit Plan 2024-25 – Quarter Three Progress Report

[Agenda for Audit and Procurement Committee on Monday, 17th March 2025, 2.30 pm - Coventry City Council](#)

Has it or will it be considered by scrutiny?

No other scrutiny consideration other than the Audit and Procurement Committee.

Has it, or will it be considered by any other council committee, advisory panel or other body?

No

Will this report go to Council?

No

Report title: Internal Audit Annual Report 2024-25

1. Context (or background)

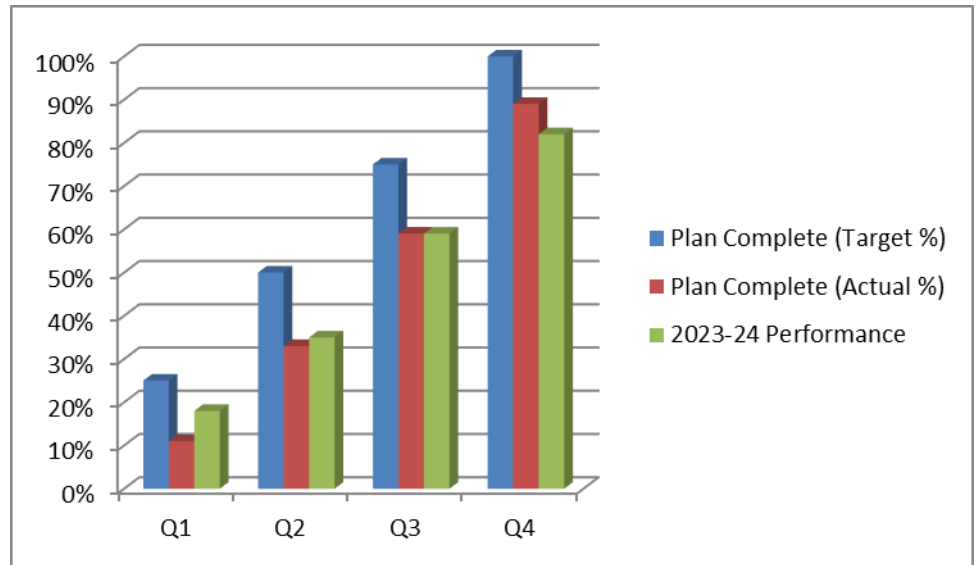
- 1.1 The Audit and Procurement Committee approved the Council's Internal Audit Plan for 2024-25 at its meeting on 22nd July 2024. During the last financial year, the Committee received progress reports summarising completed audit activity in November 2024 and March 2025.
- 1.2 This report details the performance of the Internal Audit Service against the Plan for 2024-25, which is presented in order for the Audit and Procurement Committee to discharge its responsibility, as reflected in its term of reference - "To consider the Head of Internal Audit's Annual Report and Opinion, and a summary of internal audit activities (actual and proposed) and the level of assurance given within the Annual Governance Statement incorporated in the Annual Accounts".
- 1.3 The report is split into the following sections:
- Assessment of the performance of the Internal Audit Service against its key targets.
 - The results of the Quality Assurance and Improvement Programme and the Chief Internal Auditor's statement on conformance with the Public Sector Internal Audit Standards.
 - A summary of the audit activity in 2024-25 and highlighting issues that have not been reported to the Audit and Procurement Committee previously and are relevant to the overall opinion.
 - The Chief Internal Auditor's opinion on the overall adequacy and effectiveness of Coventry City Council's risk management, internal control and governance arrangements.

2. Options considered and recommended proposal

2.1 Performance of the Internal Audit Service

- 2.1.1 The key target for the Internal Audit Service is to complete 90% of its agreed work plan by 31st March 2025. Whilst the plan was originally developed on the basis of an estimate of 650 available audit days, this was subsequently amended to 625 days as a result of the rescheduling of work in relation to Digital Services (which is delivered externally.) This change was reported to the Audit and Procurement Committee in March 2025. As a result, the performance of the Service has been assessed against the revised audit plan of 625 days. As illustrated by the chart overleaf, the Service delivered 89% of this plan.

Chart One: Performance of Internal Audit 2024-25



Whilst it is recognised that performance is minimally below target, it is not viewed that this materially impacts on the ability to provide an annual audit opinion. Of the seven audits which formed part of the 2024-25 audit plan, and which were not completed by the end of March 2025, one has now been finalised, and the remaining six are ongoing / have been rescheduled.

2.1.2 In addition to the delivery of the Plan, the Service has a number of other key performance indicators (KPIs) which underpin its delivery. These KPIs are aimed at ensuring that the audit process is completed on a timely basis. The table below details the performance of Internal Audit for 2024-25, compared with performance in 2023-24. There are three areas where performance is below expectations, although performance has improved in comparison to 2023-24. The ongoing monitoring of internal audit work and identifying opportunities for improvement remains a key focus for management, in line with the professional Internal Audit Standards.

Table One: KPIs for the Internal Audit Service

Performance Measure	Target	Performance 2024-25	Performance 2023-24
Planned Days Delivered	100%	90%	88%
Productive Time of Team (% of work time spent on audit work)	90%	93%	92%

Draft Report to Deadline (Draft issued in line within two weeks of deadline)	80%	68%	64%
Final Report to Deadline (Final issued within two weeks of deadline)	80%	92%	92%
Audits Delivered within Budget Days (Where budget days have not been exceeded by more than 50%)	80%	74%	54%

2.1.3 The Public Sector Internal Audit Standards are based on the Global Internal Audit Standards. Following a review of the Global Standards by the Institute of Internal Auditors, a new set of standards has come into force from 1st April 2025 (The Global Internal Audit Standards in the UK Public Sector.) As a result, the Internal Audit Service will be reporting on a revised set of performance indicators from 2025-26 onwards which are aligned to the new standards. A further update on this will be provided to the Audit and Procurement Committee in due course.

2.2 Quality Assurance Improvement Programme

2.2.1 The Public Sector Internal Audit Standards require that the Internal Audit Service develops and maintains a quality assurance and improvement programme that covers all aspects of the internal audit activity. In 2024-25, the Programme included the following:

- On-going supervision and review of audit work. This includes day-to-day supervision of audits, weekly performance management meetings and formal reviews of all completed work. All draft audit reports are subject to review by the Chief Internal Auditor.
- Review of the new professional standards.
- Development of an Internal Audit Strategy for 2025-28.
- Staff performance appraisals and regular one to ones.
- Feedback from customers. The Service achieved an average rating of 4.7 out of 5 from completed customer feedback surveys.

Specific improvement actions which have been delivered against the improvement plan in 2024-25 (and which were recommended in the External Quality Assessment of the Internal Audit Service) are:

- Update of the Internal Audit Charter to reflect Internal Audit's contribution to the development of the Annual Governance Statement.

- Confirming that Internal Audit activity is organisationally independent within the Annual Internal Audit Report.
- Formally requesting the Audit and Procurement Committee to approve the Annual Audit Plan.
- As part of the planning process, confirming there are sufficient resources to deliver grant certification work in the context of the wider Audit Plan.
- Completion of a review of the structure of the Internal Audit Service.

2.2.2 In considering the results of the quality assurance and improvement programme, it has been concluded that the Internal Audit Service conforms with the Public Sector Internal Audit Standards, with no key areas of non-compliance. Where improvements have been identified, it is not considered that this materially impacts on the overall scope or operation of the internal audit activity.

2.2.3 Table two below details the improvement plan for Internal Audit for 2025-26. This also reflects the actions required this year to deliver the Internal Audit Strategy. Progress against these actions will be included in the next annual report to the Audit and Procurement Committee.

Table Two: Internal Audit Improvement Plan

	Improvement Action	Responsible Officer	Timetable
1	Implementation of the new structure for the Internal Audit Service, followed by recruitment exercise.	Chief Internal Auditor	November 2025
2	Full assessment and development of action plan to ensure compliance with the new professional standards.	Chief Internal Auditor	August 2025
3	Competency framework established for Internal Audit team members.	Chief Internal Auditor	December 2025
4	Review and update of the Internal Audit Manual.	Chief Internal Auditor in-conjunction with the Internal Audit Service	March 2026
5	Undertake a housekeeping exercise on retention of engagement record.	Chief Internal Auditor in-conjunction with the Internal Audit Service	December 2025

2.3 **Audit Activity 2024-25**

2.3.1 Appendix One details the audit reviews that have been carried out in the financial year 2024-25 along with the level of assurance provided. Table three overleaf provides definitions to support the level of assurance applied to audit reviews carried out by the Service.

Table Three: Definitions of Assurance Levels

Assurance Opinion	What does this mean?
Significant	There is an appropriate level of control for managing all the significant inherent risks within the system. Testing shows that the controls are being applied consistently, and system objectives are being achieved efficiently, effectively and economically.
Reasonable	There are generally appropriate levels of control for managing the majority of the significant inherent risks within the system. Some control failings have been identified from the systems evaluation and testing that need to be corrected. The control failings do not put at risk achievement of the system’s objectives.
Limited	There are weaknesses in the level of control for managing the significant inherent risks within the system. A number of control failings have been identified from the systems evaluation and testing. These failings show that the system is clearly at risk of not being able to meet its objectives and significant improvements are required to improve the adequacy and effectiveness of control.
No	There are major, fundamental weaknesses in the level of control for managing the significant inherent risks within the system. The weaknesses identified from the systems evaluation and testing are such that the system is open to substantial and significant error or abuse and is not capable of meeting its objectives.

2.3.2 **Other** – A summary of the findings of key audits that have not already been reported to the Committee during municipal year 2024-25 are included at Appendix Two to the report. In all cases, the relevant managers have agreed to address the issues raised in line with the timescales stated. These reviews will be followed up in due course and the outcome reported to the Audit and Procurement Committee.

2.3.3 **Follow up of Disclosures made in the Internal Audit Annual Report 2023-24** – In the 2023-24 Internal Audit Annual report, the Chief Internal Auditor identified two areas where she believed significant control improvements were required. An update on each of these areas is provided below:

- **Transparency Code** – This disclosure was based on the findings of the 2023-24 review in respect of the Council’s arrangements for publishing data in accordance with the Local Government Transparency Code. In 2024-25, follow up audit work (see Appendix Two to the report) has confirmed that whilst some action has been taken to address the concerns, the Council still does not currently comply with all the mandatory requirements of the Code and there is still insufficient control over these arrangements. Whilst assurance has been provided via the Corporate Governance Steering Board that these matters are

now being addressed, this issue has been considered in the preparation of the Annual Governance Statement for 2024-25 and will be subject to a further formal follow up review.

- **Management compliance with key HR policies and procedures** – This disclosure was based on the findings of a number of reviews linked to compliance with HR policies and procedures, specifically pre-employment checks, enabling attendance and IR35 and recognition that the Council's arrangements should be strengthened in light of the risks involved. In 2024-25, follow up audit work has confirmed that action has been taken to address a number of the key concerns highlighted and reasonable assurance has now been given that appropriate arrangements are in place. In saying this, management have recognised that more action still needs to be taken in respect of the Right to Work process, and this specific issue has been considered in the preparation of the Annual Governance Statement for 2024-25 and will be subject to an Internal Audit review in 2025-26.

2.4 Annual Report - Opinion on the Overall Adequacy and Effectiveness of Coventry City Council's Risk Management, Internal Control and Governance Arrangements

2.4.1 The Public Sector Internal Audit Standards (PSIAS) highlights that a key responsibility of Internal Audit is to provide an annual internal audit opinion and report that can be used to inform the Annual Governance Statement. The opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and internal control.

2.4.2 In providing the opinion, the Chief Internal Auditor confirms that the Internal Audit Service is organisationally independent. The Service reports functionally to the Audit and Procurement Committee and has an approved Internal Audit Charter which sets out the purpose, authority, responsibility and position of the Internal Audit Service within the Council.

2.4.3 **Audit Opinion / Disclosures** – In the Chief Internal Auditor's view, sufficient assurance has been obtained to form a reasonable conclusion on the adequacy and effectiveness of Coventry City Council's risk management, internal control, and governance arrangements. This takes into account the internal audit work performed during 2024-25, and other sources of assurance, specifically:

- The work of the Corporate Governance Steering Board of which the Chief Internal Auditor is a member of.
- The Corporate Risk Register.
- The findings of the Progress Review from the Local Government Association's Corporate Peer Challenge which was undertaken in November 2024.

It is the Chief Internal Auditor's opinion that **reasonable assurance** can be provided that there is generally an effective and adequate framework of

governance, risk management and internal control in place designed to meet the Council's objectives. This means that there is generally an appropriate level of control for managing the majority of the significant inherent risks to the Council's objectives to a reasonable level. Through Internal Audit work, actions are agreed to improve the governance, risk management and the internal control environment and assist the Council in achieving its objectives. A defined process exists within the Service to gain assurance that all actions agreed have been implemented on a timely basis.

In giving this opinion, assurance can never be absolute. It cannot eliminate all risk and cannot provide absolute assurance of effectiveness.

2.4.4 **Audit work undertaken** – Appendix One to the report details the audit reviews that have been carried out in the financial year 2024-25 along with the level of assurance provided. In considering the outcome of audit activity for 2024-25, an assessment is initially made of the number of 'limited' or 'no' assurance audits (as these require immediate improvements) in comparison with the results from the previous two years.

Table Four: Comparison of Audit Assurance Levels

Financial Year	Number of Audits	Number of Audits With 'limited' or 'no' Assurance	Percentage of Audits with 'limited' or 'no' Assurance
2024-25	54	7	13%
2023-24	42	6	14%
2022-23	56	3	5%

Table four above indicates that the percentage of audits with "limited" or "no" assurance in 2024-25 is comparable 2023-24. Other factors are also considered in the assessment of the control environment as part of forming the opinion. These include:

- The impact that the weaknesses identified have on the overall Council control environment.
- In 2022-23 a higher number of grant audits and fact-finding reviews were undertaken, which may have impacted on the number of "limited" or "no" assurance audits in this year. Consequently, the increased number in 2023-24 and 2024-25 is not necessarily in itself an indicator that the overall control environment has worsened.

As such, it has been assessed that the reasonable assurance opinion remains appropriate, based on the definitions of assurance in table three in section 2.3.1 of the report.

2.4.5 **Issues relevant to the preparation of the Annual Governance Statement** – In undertaking the assessment of the Council's arrangements, the Chief Internal

Auditor has reviewed whether, in her opinion, there are any areas that need to be considered when the Council produces its Annual Governance Statement for 2024-25.

From a general point of view, whilst any audit where 'limited' or 'no' assurance was provided requires attention, an assessment is also made as to whether the review has a significant corporate impact and consequently needs to be considered in the producing the Annual Governance Statement, or whether the review is limited to specific working practices in service areas which do not have a wider bearing on the Council's control environment.

For 2024-25, no issues have been identified for consideration in preparation of the Annual Governance Statement.

3. Results of consultation undertaken

3.1 None

4. Timetable for implementing this decision

4.1 There is no implementation timetable associated with this report, although the opinion of the Chief Internal Auditor on the adequacy of the Council's risk management, internal control and governance arrangements is a key source in the preparation of the Annual Governance Statement.

5. Comments from the Director of Finance and Resources (Section 151 Officer) and the Director of Law and Governance

5.1 Financial Implications

There are no specific financial implications associated with this report. Internal audit work has clear and direct effects, through the recommendations made, to help improve value for money obtained, the probity and propriety of financial administration, and / or the management of operational risks.

5.2 Legal implications

The City Council is required by the Accounts and Audit Regulations 2015 to approve, and subsequently publish, the Annual Governance Statement alongside the Statement of Accounts. The opinion of the Chief Internal Auditor on the adequacy of the Council's risk management, internal control and governance arrangements as included in the Annual Report is a key source in the preparation of the Annual Governance Statement. Reporting on progress regarding the delivery of the Annual Audit Plan ensures that the Council meets its statutory obligations in respect of maintaining an internal audit function and represents good governance.

6. Other implications

6.1 **How will this contribute to achievement of the One Coventry Plan?**

<https://www.coventry.gov.uk/strategies-plans-policies/one-coventry-plan>

Internal Auditing is defined in the Public Sector Internal Audit Standards as “an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes”. As such the work of Internal Audit is directly linked to the Council’s key objectives / priorities with specific focus agreed on an annual basis and reflected in the annual Internal Audit Plan.

6.2 How is risk being managed?

In terms of risk management, there are two focuses:

- Internal Audit perspective – The main risks facing the Service are that the planned programme of audits is not completed, and that the quality of audit reviews fails to meet customer expectations. Both these risks are managed through defined processes (i.e., planning and quality assurance) within the Service, with the outcomes included in reports to the Audit and Procurement Committee. Delays in the delivery of individual audits could occur at the request of the customer, which could impact on the delivery of the plan. This risk is managed through on-going communication with customers to agree timing and identify issues at an early stage to allow for remedial action to be taken.
- Wider Council perspective - The key risk is that actions agreed in audit reports to improve the control environment and assist the Council in achieving its objectives are not implemented. To mitigate this risk, a defined process exists within the Service to gain assurance that all actions agreed have been implemented on a timely basis. Such assurance is reflected in reports to the Audit and Procurement Committee. Where progress has not been made, further action is agreed and overseen by the Audit and Procurement Committee to ensure action is taken.

6.3 What is the impact on the organisation?

None

6.4 Equalities / EIA

None

6.5 Implications for (or impact on) climate change and the environment

No impact

6.6 Implications for partner organisations?

None

Report author:

Name and job title:

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Enquiries should be directed to the above person.

Contributor/approver name	Title	Directorate	Date doc sent out	Date response received or approved
Contributors:				
Michelle Salmon	Governance Services Officer	Law and Governance	4/6/2025	4/6/2025
Tina Pinks	Finance Manager Corporate Finance	Finance	4/6/2025	10/6/2025
Names of approvers: (officers and members)				
Barry Hastie	Director of Finance and Resources (Section 151 Officer)	-	4/6/2025	13/6/2025
Councillor G Duggins	Cabinet Member for Policy and Leadership	-	4/6/2025	4/6/2025
Councillor R Lakha	Chair of Audit and Procurement Committee	-	4/6/2025	5/6/2025

This report is published on the council's website: www.coventry.gov.uk/council-meetings

Appendix One – Internal Audit Reviews Completed in 2024-25

Audit Area	Audit Title	Assurance	Previous Assurance level (if applicable)
2023-24 B/Fwd	Care Director 23-24 Formal Follow Up	Reasonable	Limited
	IT Asset Management – Leavers	Significant	n/a
	Cyber Security	Reasonable	Limited
	Business Rates 23-24*	Limited	Reasonable
	Council Tax Arrears	Significant	n/a
	Register Office	Significant	n/a
	Care Director post upgrade assurance	Verification	n/a
	Housing Benefits Subsidy	Reasonable	n/a
	Implementation of new IT systems / upgrades	Reasonable	n/a
Corporate Risk	New working arrangements in Waste Services	Reasonable	n/a
	Group Governance review	Reasonable	n/a
	Homelessness duties	Significant	Limited
	CWRT health check	Fact Finding	n/a
Council / Audit Priorities	Broadgate House Payment Kiosks	Reasonable	n/a
	Emergency Planning / Business Continuity	Reasonable	n/a
	Equality Impact Assessments	Reasonable	n/a
Financial Systems	Business Rates	Reasonable	Limited
	Council Tax	Significant	Significant
	Housing Benefits / CTS	Significant	Significant
Regularity	SHDF 2 grant	Verification	n/a
	Family Hubs and Start for Life grant	Verification	n/a
	Turnaround Programme grant	Verification	n/a
	Highways grants	Verification	n/a
	Homelessness grants	Verification	n/a
	Supporting families programme	Verification	n/a
	Declarations of Interest	Verification	n/a
	Annual Governance Statement	Reasonable	Reasonable
	Teachers Pension Statements	Verification	n/a
	Disabled Facility Grant	Verification	n/a
	Green Traffic Grant	Verification	n/a
	COMF Grant	Verification	n/a
	Broad Heath Primary School*	Limited	Reasonable
	Earlsdon Primary School	Reasonable	Reasonable
	Bus Subsidy grant	Verification	n/a
	Longford Park Primary School	Reasonable	Reasonable
	Ernesford Grange Primary School	Reasonable	Reasonable

Audit Area	Audit Title	Assurance	Previous Assurance level (if applicable)
	Henley Green Primary School	Reasonable	Reasonable
	Howes Primary School	Reasonable	Reasonable
	Sowe Valley Primary School	Reasonable	Reasonable
	Stivichall Primary School	Reasonable	Reasonable
	Willenhall Primary School	Significant	Reasonable
Directorate issues	EDT Pay Arrangements*	Limited	n/a
	Disabled Facility Grant	Fact Finding	Reasonable
	Health Visitors contract	Significant	n/a
	Energy Billing	Significant	Significant
	Management of plant and equipment	Limited	Limited
	S17 payments	Limited	Reasonable
	SEN transport entitlement	Significant	n/a
Follow ups	Resourcelink self-service Delegated Authority	Significant	Limited
	IR35	Reasonable	Limited
	IR35 in Schools*	Limited	None
	Pre-employment checks	Reasonable	Limited
	Enabling attendance	Reasonable	Limited
	Transparency Code	Limited	Limited

(*) Audit findings reported to Audit and Procurement Committee during municipal year 2024-25.

Appendix Two – Summary Findings from Key Audit Reports

Audit Review / Actions Due / Responsible Officer(s)	Key Findings
<p>Management of Plant and Equipment</p> <p>March 2025</p> <p>Bereavement Services Manager / Fleet and Workshop Manager / Strategic Manager, Streetpride & Environmental Enforcement</p>	<p>Overall Objective: To provide assurance that the Council has effective arrangements in place to safeguard small items of plant and equipment and ensure they can be accounted for.</p> <p>Key controls assessed:</p> <ul style="list-style-type: none"> - Plant and equipment is stored securely when not being used. - Arrangements are in place to ensure that an accurate register of plant and equipment is maintained. - Effective arrangements are in place to record the movement of plant and equipment to ensure it can be accounted for, including periodic stock checks. <p>Opinion: Limited Assurance. Whilst we found that plant and equipment is stored in a secure way, the review highlighted that arrangements to ensure that the Council can account for its assets have lapsed / are inadequate. This lack of control could result in the theft / misuse of plant and equipment by employees going undetected and poor management of stock, both of which could have a financial impact on the Council.</p> <p>Agreed Actions – risk level high (H) or medium (M):</p> <ul style="list-style-type: none"> • Consider installing CCTV at the specific sites identified (taking into account the cost / benefits.) (M) • Introduce an asset disposal form / associated process for service areas to use to notify Fleet Services when an item of plant / equipment needs to be removed from the register. (M) • Take action to: (a) Undertake a specific exercise to update the register of plant and equipment to ensure it accurately reflects the assets held by the Council. (b) Following this, request management to check the register on a quarterly basis to ensure it accurately reflects purchases / disposals made in the period. (H) • Introduce an appropriate record to ensure that assets can be traced when they are loaned to other service areas / go off site. (M) • Ensure that stock checks are undertaken on a bi-annual basis and in the event that plant / equipment cannot be accounted for, ensure this is appropriately investigated and followed up. (H)

Audit Review / Actions Due / Responsible Officer(s)	Key Findings
<p>S17 Payments</p> <p>September 2025</p> <p>Strategic Lead – Help and Protection</p>	<p>Overall Objective: To provide assurance that the Council has effective controls in place to ensure S17 expenditure is managed appropriately.</p> <p>Key controls assessed:</p> <ul style="list-style-type: none"> - Arrangements ensure that S17 expenditure is only made in relation to eligible and legitimate claims. - S17 expenditure is approved in accordance with the scheme of delegated authority and financial procedure rules. - Procurement arrangements ensure that value for money is obtained in relation to S17 expenditure. <p>Opinion: Limited Assurance. The review highlighted fundamental weaknesses in the arrangements for S17 payments. Whilst the Council has a S17 Policy to provide governance over this type of expenditure, the policy is not fit for purpose, has not been effectively communicated to staff and is clearly not being used in day-to-day decision making around expenditure. Furthermore, the funding requests forms are not utilised effectively to provide robust control, including being used to request approval for financial assistance on a retrospective basis.</p> <p>Agreed Actions – risk level high (H) or medium (M):</p> <ul style="list-style-type: none"> • Take action to review / update the S17 Policy and ensure it is communicated and made available to all appropriate staff. (H) • Re-design the funding request form to ensure it captures all relevant information required to enable management to ensure they are approving requests in line with the S17 Policy. (H) • Develop documented guidance to assist social workers in the completion of funding request forms. (H) • Ensure that funding request forms are fully completed to provide information on what other options for support have been explored, and why they are not appropriate. Review of this should form part of the approval process. (H) • Take action to: (a) Ensure that financial assessments are carried out in all applicable cases. (b) Develop a template form for use in undertaking financial assessments. (H) • Ensure funding requests are approved in accordance with the S17 Policy. (H) • Ensure cash payments are only provided in accordance with the S17 Policy and slips to evidence that the recipient has received the money are retained in all cases. (H)

Audit Review / Actions Due / Responsible Officer(s)	Key Findings
	<ul style="list-style-type: none"> • Ensure that goods / services are only acquired after the funding request form has been approved. (H) • Ensure that purchase orders are raised on Business World prior to the goods / services being provided. (H) • Ensure that the LCS reference number is input to purchase order / purchasing card description to allow the payment to be traced back to the relevant funding request form. (H) • Ensure that purchase card receipts are uploaded to the purchasing card system, VAT is input accurately, and purchases are approved on a timely basis. (M) • Ensure that a copy of the Bank Imprest Claim Form (the breakdown of petty cash payments) is sent to the Operational Leads as part of the reimbursement approval process. (M) • Develop / maintain a documented source of information on what alternative support is available both internally and externally. (M) • Review the budget / coding structure for S17 expenditure to ensure it enables effective oversight of spend. (M)

Audit Review / Actions Due / Responsible Officer(s)	Key Findings								
<p data-bbox="129 295 515 400">Formal Follow up – Local Government Transparency Code</p> <p data-bbox="129 440 376 475">September 2025</p> <p data-bbox="129 515 515 695">Employee Relations Lead / Head of Governance / Deputy Head of Procurement / Parking Services Manager</p> <p data-bbox="129 735 483 841">A summary of progress made against the agreed actions is shown below:</p> <table border="1" data-bbox="129 919 530 1110"> <tr> <td data-bbox="138 922 356 994">Number of Actions</td> <td data-bbox="356 922 521 994">5</td> </tr> <tr> <td data-bbox="138 994 356 1034">Implemented</td> <td data-bbox="356 994 521 1034">0</td> </tr> <tr> <td data-bbox="138 1034 356 1074">No Progress</td> <td data-bbox="356 1034 521 1074">2</td> </tr> <tr> <td data-bbox="138 1074 356 1110">On-going</td> <td data-bbox="356 1074 521 1110">3</td> </tr> </table>	Number of Actions	5	Implemented	0	No Progress	2	On-going	3	<p data-bbox="555 295 2042 363">Overall Objective: To provide assurance that data is being published by the Council in accordance with the Local Government Transparency Code.</p> <p data-bbox="555 403 1043 438">Recommendations followed up:</p> <ul data-bbox="555 438 2042 767" style="list-style-type: none"> - Ensure that all mandatory datasets are published in accordance with the requirements of the Transparency Code. - Hold corporate responsibility for the Transparency Code with arrangements in place to undertake an annual check to ensure it is being complied with. - Ensure that all of the required information relating to the mandatory data sets is published. - Establish a corporate position on whether the Council should publish recommended data and if so, ensure this is communicated to relevant service areas. - Take action to publish all of the datasets on the Council’s website in one place, in an accessible format. <p data-bbox="555 807 2042 954">Opinion: Limited Assurance. Our opinion reflects that whilst some progress has been made to address the issues highlighted in the previous audit review, the Council still does not currently comply with all the mandatory requirements of the Code and in our view, there is still insufficient control over these arrangements.</p> <p data-bbox="555 994 1335 1029">Agreed Actions – risk level high (H) or medium (M):</p> <ul data-bbox="555 1029 2042 1364" style="list-style-type: none"> • Ensure that an organisation chart covering staff in the top three levels of the organisation is published in accordance with the requirements of the Transparency Code. (H) • Ensure arrangements are put in place to undertake an annual check to ensure the requirements of the Transparency Code are being complied with. (H) • Ensure that all of the required information relating to the mandatory datasets is published. (H) • Establish a corporate position on whether the Council should publish recommended data and if so, ensure this is communicated to relevant service areas. (M) • Take action to publish all of the datasets on the Council’s website in one place, in an accessible format. (H)
Number of Actions	5								
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